THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION NO.14735 OF 2007

Dated 21-08-2007

Between:

P.Subbaraja …Petitioner

And

The Commercial Tax Officer and
Another …Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION NO.14735 OF 2007

O R D E R *(Per the Hon'ble Sri Justice Bilal Nazki):*

Heard learned counsel for the parties.

Counter has been filed. The undisputed facts are that the petitioner stood surety on behalf of the second respondent in the year 1986 and the surety bond was executed on 08-09-1986. Now notice has been issued to the petitioner demanding tax from the years 1989-90 to 1999-2000. This Court has already held in ***New Kamal Bar & Café, Hyderabad Vs.State of A.P.&Others***[1] that amounts due from the assessee can be demanded from the surety only for the year in which the surety is given. The controversy raised in this writ petition is covered by our judgment in ***New Kamal Bar & Café case (supra)***. As such, the writ petition is allowed and the demand notice dated 08-06-2007 is quashed against the petitioner. However, the Department shall be at liberty to recover the amounts due from the assessee-second respondent. No order as to costs.

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Bilal Nazki, J

Dated 21st August, 2007

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S.Ananda Reddy, J

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[1] 42 APSTJ 77